

Exhibit E- 2 (Part 2)

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09/07/09 E-mails and telephone conferences with claimants and parties regarding omnibus claims objections and related issues and draft omnibus objections regarding same and analyze issues regarding same
Daniel F. Blanks 1.80 hours at 375.00 per hour. \$675.00

09/08/09 E-mails and telephone calls with client and debtors professionals regarding next round of omnibus claim objections and timing of claims review and filing (1.2); telephone calls and e-mails from claimants regarding responses and questions to omnibus claims objection and status hearing on 9/22 (.8); analyze issues relating to landlord claims and application of cap under 502(b)(6) and e-mails with debtors professionals regarding same (.9); analyze issues relating to PITWD claims and withdraw of objection and filing estimation motion (.4)
Douglas M. Foley 3.30 hours at 550.00 per hour. \$1,815.00

09/08/09 Continue to research and analyze 502(b)(6) cases and related issues and draft summary (2.8); analyze paid and satisfied claims and draft summary for objection (1.7); multiple calls and e-mails with claimants, counsel and in-house team regarding omnibus claim objections and analyze issues regarding same (1.9)
Sarah B. Boehm 6.40 hours at 450.00 per hour. \$2,880.00

09/08/09 Continue attention to omnibus objections to claims and analyze issues regarding same and multiple telephone conferences and e-mails with parties regarding omnibus objections and analyze issues regarding same and research matters regarding same
Daniel F. Blanks 6.10 hours at 375.00 per hour. \$2,287.50

09/08/09 Review and analyze claims of creditors subject to omnibus objections and correspond with debtors, debtors' professionals and creditor counsel regarding inclusion of claims in omnibus objection and other matters (2.1); review and analyze research regarding 503(b)(9) claims (.8)
Bryan A. Stark 2.90 hours at 295.00 per hour. \$855.50

09/08/09 Retrieve and organize responses to omnibus objections
Linda J. Neilson 2.10 hours at 185.00 per hour. \$388.50

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09/09/09 Several e-mails with client, debtors professionals and claimants regarding strategy with new omnibus claim objections and timing of filing and issues relating to PITWD claims and jurisdictional issues (.9); telephone conference with debtors professionals regarding preference analysis and updates (.8); e-mails regarding review and analysis of landlord claims (.4)
Douglas M. Foley 2.10 hours at 550.00 per hour. \$1,155.00

09/09/09 Prepare for and participate in telephone conference with debtors and professionals regarding claim objection strategy, status and related issues (1.2); continue to research and analyze 502(b)(6) cases and draft summary regarding same (1.8); e-mails regarding paid and satisfied claim objection, analyze claims and issues regarding same (1.1); multiple calls and e-mails with claimants and counsel regarding omnibus claim objections (.5)
Sarah B. Boehm 4.60 hours at 450.00 per hour. \$2,070.00

09/09/09 Multiple telephone conferences and e-mails with claimants and parties in interest regarding omnibus objections to claims and related issues and review and analyze claims, pleadings, notices and other documentation regarding same (1.5); continue attention to claims objections and draft objections and review claims regarding same and analyze claims for possible withdrawal and research issues regarding same (4.6)
Daniel F. Blanks 6.10 hours at 375.00 per hour. \$2,287.50

09/09/09 Telephone calls to creditors regarding omnibus objections to claims (.6); correspond with debtors professionals regarding creditor responses to omnibus objections (1.5)
Bryan A. Stark 2.10 hours at 295.00 per hour. \$619.50

09/09/09 Retrieve and organize responses to omnibus objections
Linda J. Neilson 3.20 hours at 185.00 per hour. \$592.00

09/09/09 Research bankruptcy court docket for responses to multiple omnibus objections (1.7); analyze claimant objection responses (2.1); work on chart of responses (1.4)
Karen B. Cain 5.20 hours at 195.00 per hour. \$1,014.00

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09/10/09 Review pleadings and exhibits relating to next round of omnibus claim objections and e-mails with client, debtors professionals and FTI regarding same (1.3); analyze issues and strategy relating to PITWD claims, estimation of same, and application of 502(b)(6) cap on certain parts of landlord claims (1.2); e-mails with creditors counsel regarding responses to omnibus claims objections and status hearing on 9/22 (.8)
Douglas M. Foley 3.30 hours at 550.00 per hour. \$1,815.00

09/10/09 Analyze issues regarding paid and satisfied claims and e-mails regarding same (.6); multiple calls and e-mails with claimants and counsel regarding omnibus claim objections, analyze claims, objections and documents regarding same (1.4); research regarding real property lease claims (1.6)
Sarah B. Boehm 3.60 hours at 450.00 per hour. \$1,620.00

09/10/09 Continue attention to claims and review and analyze claims, omnibus objections, pleadings, notices and orders regarding same (1.8); review claims and responses to omnibus objections and draft orders withdrawing objection and review exhibits regarding same (1.6); multiple telephone conferences and e-mails with claimants regarding omnibus objections to claims and review claims and objections regarding same (2.4)
Daniel F. Blanks 5.80 hours at 375.00 per hour. \$2,175.00

09/10/09 Correspond with debtors' professionals regarding status of omnibus objections and creditors responses thereto (1.0); draft omnibus objections to claims and circulate for review and comments (3.0); correspond with creditors regarding responses to omnibus objections and review and analyze documentation regarding such responses (1.0)
Bryan A. Stark 5.00 hours at 295.00 per hour. \$1,475.00

09/10/09 Review PITWD claims list and compare with Exhibit A withdrawn objections
Erin Q. Ashcroft 1.30 hours at 300.00 per hour. \$390.00

09/10/09 Retrieve and organizes responses to omnibus objections
Linda J. Neilson 2.20 hours at 185.00 per hour. \$407.00

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09/10/09	Research bankruptcy court docket for responses to objections (.9); analyze claimant objection responses (1.1); work on chart of responses (.7) Karen B. Cain 2.70 hours at 195.00 per hour.	\$526.50
09/11/09	E-mails with creditors regarding claim objection responses and begin review of same Douglas M. Foley .90 hours at 550.00 per hour.	\$495.00
09/11/09	Analyze claims, revise multiple omnibus claim objections and notices thereof and multiple calls and e-mails regarding same (2.3); multiple calls and e-mails with claimants and counsel regarding pending omnibus claim objections and analyze claims and issues regarding same (.9); draft, revise, finalize and file motion to allow certain personal injury claims for voting purposes and notice thereof and multiple calls and e-mails regarding same (1.2); analyze withdrawal of objection to certain personal injury claims and multiple e-mails regarding same (.3); e-mails regarding service of omnibus claim orders (.3); analyze responses to omnibus claim objections and e-mails regarding same (.8) Sarah B. Boehm 5.80 hours at 450.00 per hour.	\$2,610.00
09/11/09	Multiple telephone conferences and e-mails with debtors' professionals and claimants regarding omnibus objections to claims and related issues and review and analyze claims, issues and other matters regarding same Daniel F. Blanks 3.50 hours at 375.00 per hour.	\$1,312.50
09/11/09	Review and update omnibus objections and draft notices of same (1.5); review and prepare omnibus objections and corresponding documentation for filing (2.0); correspond with creditors counsel and debtors' professionals regarding response to omnibus objections (.8) Bryan A. Stark 4.30 hours at 295.00 per hour.	\$1,268.50
09/11/09	Review personal injury claims list and compare with Exhibit A Erin Q. Ashcroft .40 hours at 300.00 per hour.	\$120.00

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09/11/09	Analyze correspondence and e-mail responses to omnibus objections (1.1); work on chart of objection responses (.9); status of filings to professionals (.3) Karen B. Cain 2.30 hours at 195.00 per hour.	\$448.50
09/14/09	E-mails and telephone calls with UCC and debtors professionals regarding preference analysis and claims setoff and pending settlements and analyze issues regarding same (1.9); e-mails with client regarding status of next round of unsecured claim objections (.4) Douglas M. Foley 2.30 hours at 550.00 per hour.	\$1,265.00
09/14/09	Draft and revise omnibus claim objections, review claims and notices and multiple calls and e-mails with debtors' professionals regarding same (1.2); multiple calls and e-mails regarding pending claim objections, responses, resolutions and strategy regarding same (1.7) Sarah B. Boehm 2.90 hours at 450.00 per hour.	\$1,305.00
09/14/09	Continue attention to omnibus objections to claims and related issues and multiple telephone conferences and e-mails with parties and claimants regarding same and analyze multiple issues regarding claims, omnibus objections and related issues (3.1); review claims for inclusion in omnibus objection and analyze issues regarding same (3.8) Daniel F. Blanks 6.90 hours at 375.00 per hour.	\$2,587.50
09/14/09	Review, revise and update omnibus objections and notices thereof and prepare for filing (1.8); analyze objections to claim and correspond with creditor counsel regarding basis for objection (1.3) Bryan A. Stark 3.10 hours at 295.00 per hour.	\$914.50
09/14/09	Revise listing of omnibus objections and circulate (.2); review and organize requests for garnishments (1.3) Linda J. Neilson 1.50 hours at 185.00 per hour.	\$277.50
09/14/09	Research bankruptcy court docket for responses to multiple omnibus objections (2.7); analyze claimant objection responses (3.1); work on chart of responses (2.4) Karen B. Cain 8.20 hours at 195.00 per hour.	\$1,599.00

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09/15/09	Analyze, revise, finalize and file multiple omnibus claim objections and multiple calls and e-mails regarding same (2.8); multiple calls and e-mails with claimants and counsel regarding omnibus claim objections, analyze claims, responses and objections and issues regarding same (3.2); e-mails regarding hearing to approve settlement regarding warranty (.3)		
	Sarah B. Boehm 6.30 hours at 450.00 per hour.		\$2,835.00
09/15/09	Continue attention to omnibus objections and claims and draft, revise and file multiple omnibus objections to claims and review and analyze claims, pleadings, notices and other items and charts regarding same and multiple telephone conferences and e-mails with parties regarding same (5.7); multiple telephone conferences and e-mails with parties regarding omnibus objections to claims and review claims and other material regarding same (.8)		
	Daniel F. Blanks 6.50 hours at 375.00 per hour.		\$2,437.50
09/15/09	Correspond with creditors counsel regarding responses to objections to claims		
	Bryan A. Stark 1.00 hours at 295.00 per hour.		\$295.00
09/15/09	Retrieve and organize responses to omnibus objections		
	Linda J. Neilson 1.30 hours at 185.00 per hour.		\$240.50
09/15/09	Research bankruptcy court docket for responses to objections (3.7); analyze claimant objection responses (2.1); work on chart of responses (1.4)		
	Karen B. Cain 7.20 hours at 195.00 per hour.		\$1,404.00
09/15/09	Research excusable neglect standards		
	Dana James Hall 4.50 hours at 225.00 per hour.		\$1,012.50
09/16/09	Meet with client and debtors professionals regarding court hearing on approval of federal warranty/assurant (.7); e-mails regarding status of claim objections and possible resolutions of claims and pending motions including infogain (1.4)		
	Douglas M. Foley 2.10 hours at 550.00 per hour.		\$1,155.00

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09/16/09	Prepare for and participate in hearing to approve warranty settlement and multiple calls and e-mails regarding order approving same (2.4); analyze claim objection responses and chart regarding same and multiple calls and e-mails with claimant and counsel regarding claim objections (1.3); telephone conference regarding litigation claims (.4); analyze strategy and issues regarding claim objection process and resolving responses (1.2)		
	Sarah B. Boehm 5.30 hours at 450.00 per hour.		\$2,385.00
09/16/09	Multiple telephone conferences and e-mails with claimants and parties regarding omnibus objections and other claim issues and analyze issues and material regarding same (2.9); continue draft omnibus objections to claims and research issues regarding same (1.5); revise and file federal warranty order and related issues and multiple telephone conferences and e-mails with debtors' professionals regarding same (.9)		
	Daniel F. Blanks 5.30 hours at 375.00 per hour.		\$1,987.50
09/16/09	Retrieve and organize responses to omnibus objections		
	Linda J. Neilson 2.50 hours at 185.00 per hour.		\$462.50
09/16/09	Draft excusable neglect memorandum		
	Dana James Hall 5.00 hours at 225.00 per hour.		\$1,125.00
09/17/09	Review, analyze and update omnibus claim objection response chart and e-mails with client and debtors professionals regarding same and strategy going forward with claim objection and resolution protocols		
	Douglas M. Foley 3.10 hours at 550.00 per hour.		\$1,705.00
09/17/09	Analyze responses to omnibus objections and strategy for resolutions and telephone conference regarding same (1.4); multiple calls and e-mails from claimants and counsel regarding claim objections (1.4); review chart regarding omnibus objection responses and e-mails regarding same (.4)		
	Sarah B. Boehm 3.20 hours at 450.00 per hour.		\$1,440.00

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09/17/09	Review claims, charts and responses to omnibus objections and analyze issues regarding same (1.1); continue resolution of claims and review claims, responses and other issues regarding same and multiple telephone conferences with parties regarding same (3.2)		
	Daniel F. Blanks 4.40 hours at 375.00 per hour.		\$1,650.00
09/17/09	Prepare for and meet with debtors' professionals regarding responses to omnibus objections		
	Bryan A. Stark 1.00 hours at 295.00 per hour.		\$295.00
09/17/09	Review docket and update tracking chart for responses to omnibus objections (2.7); prepare binders for hearing (2.1)		
	Linda J. Neilson 4.80 hours at 185.00 per hour.		\$888.00
09/17/09	Draft and revise excusable neglect memorandum (.6); analyze and review motions for late proof of claim and draft spreadsheet (1.8); review omnibus objection responses to debtors' second omnibus objection (.9)		
	Dana James Hall 3.30 hours at 225.00 per hour.		\$742.50
09/18/09	Begin review of responses to omni claim objections set for first time for hearing on 9/22 and analyze issues regarding same (1.9); telephone conference with client and debtors professionals regarding claim strategy going and status chart for tracking progress of same (.9)		
	Douglas M. Foley 2.80 hours at 550.00 per hour.		\$1,540.00
09/18/09	Analyze claims, responses to omnibus claim objections and response chart and multiple calls and e-mails regarding same (3.8); draft and revise new omnibus claim objections and notices, analyze claims regarding same and multiple calls and e-mails regarding same (2.1); analyze and revise agenda status regarding omnibus claim status hearings and multiple e-mails regarding same (.3); multiple calls with claimants and counsel regarding omnibus claim objections and resolutions (.4)		
	Sarah B. Boehm 6.60 hours at 450.00 per hour.		\$2,970.00

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09/18/09	Continue attention to omnibus objections and review and analyze claims, pleadings, notices, and other items regarding same review claims and other charts and material and draft omnibus objections to claims regarding same (4.6); multiple telephone conferences and e-mails with claimants and other parties regarding omnibus objections and related issues (1.9) Daniel F. Blanks 6.50 hours at 375.00 per hour.	\$2,437.50
09/18/09	Correspond with creditors regarding responses to omnibus objections and status of possible resolution (1.0); research and draft omnibus objections to claims and notices thereof (3.5); review and analyze omnibus objections to claims (1.0) Bryan A. Stark 5.50 hours at 295.00 per hour.	\$1,622.50
09/18/09	Review and update tracking chart for responses to omnibus objections (1.7); prepare response to omnibus objections binders for hearing (2.3) Linda J. Neilson 4.00 hours at 185.00 per hour.	\$740.00
09/18/09	Research excusable neglect (.7); review omnibus objection responses for multiple omnis and draft summary of same (3.5); research predominant purpose test (.5) Dana James Hall 4.70 hours at 225.00 per hour.	\$1,057.50
09/20/09	Research electronic database of claims (.9); analyze responses to omnibus objections (1.1); work on chart of responses (1.7) Karen B. Cain 3.70 hours at 195.00 per hour.	\$721.50
09/21/09	Review omnibus claim objection responses and prepare for omnibus hearing on claims and status of omnibus objections (2.4); e-mails regarding next round of omnibus claim objections for voting purposes and substantive objections and review drafts of same (1.3) Douglas M. Foley 3.70 hours at 550.00 per hour.	\$2,035.00
09/21/09	Analyze claims, pleadings, notices, charts and other documents regarding claims and draft, revise, finalize and file multiple omnibus objections to claims and multiple telephone conferences and e-mails with professionals and claimants' counsel regarding same (6.7); analyze and revise agenda regarding various claim matters (.4) Sarah B. Boehm 7.10 hours at 450.00 per hour.	\$3,195.00

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09/21/09 Continue attention to claims and review,
analyze claims, pleadings, notices, charts,
summaries, and other documents regarding same
and draft, revise and file multiple omnibus
objections to claims and multiple telephone
conferences and e-mails with debtors'
professionals regarding same and multiple
telephone conferences and e-mails with
claimants regarding same
Daniel F. Blanks 7.60 hours at 375.00 per hour. \$2,850.00

09/21/09 Review, revise and comment on omnibus
objections to claims (2.5); correspond with
debtors' professionals regarding status and
filing of omnibus objections to claims and
other claims matters (2.0); review and analyze
exhibits to omnibus objections to claims and
prepare omnibus objections and notices thereof
for service (4.5)
Bryan A. Stark 9.00 hours at 295.00 per hour. \$2,655.00

09/21/09 Research electronic claims database (1.2);
analyze responses to omnibus objections (2.9)
Karen B. Cain 4.10 hours at 195.00 per hour. \$799.50

09/21/09 Analyze omnibus objection responses and draft
summary of same
Dana James Hall 2.00 hours at 225.00 per hour. \$450.00

09/22/09 E-mails regarding claim objections and
preference analysis for setoff purposes and
analyze recoupment issues regarding same
Douglas M. Foley 1.20 hours at 550.00 per hour. \$660.00

09/22/09 Draft, analyze, finalize and file multiple
claim objections and notices thereof and
multiple calls and e-mails regarding same
(1.3); analyze responses to omnibus objections
and prepare for status hearing on omni
objections thirty through thirty-six (2.2);
multiple calls and e-mails regarding meeting
with liquidating trustee and claim status
matters (1.1)
Sarah B. Boehm 4.60 hours at 450.00 per hour. \$2,070.00

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09/22/09 Continue attention to claims and review,
analyze claims, pleadings and other material
regarding same and review 503(b)(9) opinion and
multiple telephone conferences and e-mails with
claimants, debtors' professionals regarding
same
Daniel F. Blanks 3.80 hours at 375.00 per hour. \$1,425.00

09/22/09 Review and organize responses to omnibus
objections
Linda J. Neilson 2.20 hours at 185.00 per hour. \$407.00

09/22/09 Research regarding 502(b)(6) claims (3.3);
review eighth omnibus objection responses and
draft summary of same (2.9)
Dana James Hall 6.20 hours at 225.00 per hour. \$1,395.00

09/23/09 Analyze issues relating to claims waterfall and
bridge analysis through confirmation with
respect to working responses to claim
objections and e-mails and telephone calls with
client and debtors professionals regarding same
(.9); e-mails with client regarding next round
of omnibus claim objections and interest and
late fee claims (.4)
Douglas M. Foley 1.30 hours at 550.00 per hour. \$715.00

09/23/09 Analyze claim issues and multiple calls and
e-mails regarding meeting with liquidating
trustee (1.3); analyze claims and claim
objection responses, revise chart of summaries,
analyze e-mails and revise chart regarding
adjourned matters for omnis thirty through
thirty-six, draft orders and multiple calls and
e-mails regarding same (6.2)
Sarah B. Boehm 7.50 hours at 450.00 per hour. \$3,375.00

09/23/09 Continue attention to omnibus objections to
claims and multiple telephone conferences and
e-mails with debtors' professionals and
claimants regarding same and draft and revise
documents and other material regarding same and
review and analyze claims, pleadings, and other
material regarding same and preparation and
drafting orders and exhibits regarding same
(4.8); review motions for reconsideration and
research issues regarding same and review
multiple pleadings, notices, orders, and other
items regarding same (.9)
Daniel F. Blanks 5.70 hours at 375.00 per hour. \$2,137.50

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09/23/09	Review correspondence for informal responses to omnibus claims objections (.7); correspond with creditors' counsel and debtors' professionals regarding workers' compensation claims and omnibus objection and review claims (1.0); review schedules and claim registry and call various creditors and parties in interest regarding notices received (1.2) Bryan A. Stark 2.90 hours at 295.00 per hour.	\$855.50
09/23/09	Work on chart of omnibus objection responses (2.1); e-mail to and from professionals regarding status of pending responses (.6) Karen B. Cain 2.70 hours at 195.00 per hour.	\$526.50
09/23/09	Review responses to debtors' ninth omnibus objection and draft summary of same (.7); research regarding excusable neglect and late filed claims (2.5); draft and revise chart of creditors who are claiming they received no notice of bar dates or that notice was sent to the incorrect address (1.1) Dana James Hall 4.30 hours at 225.00 per hour.	\$967.50
09/24/09	Numerous e-mails and telephone calls with creditors counsel, debtors professionals and client regarding status of various claims and settlements and offset issues including SDI, Paramount, PBGC and late fee and interest claims, and landlord claims and analyze issues regarding same Douglas M. Foley 2.80 hours at 550.00 per hour.	\$1,540.00
09/24/09	Continue to analyze claims and claim objection responses, revise chart of summaries, analyze e-mails and revise chart regarding adjourned matters for omnis thirty through thirty-six, draft orders and multiple calls and e-mails regarding same (5.8); e-mails with claimants' counsel regarding various omnibus objections (.4) Sarah B. Boehm 6.20 hours at 450.00 per hour.	\$2,790.00
09/24/09	Continue attention to omnibus claims objections and review and analyze claims, pleadings, and other items regarding same and review responses to claim objections and summarize same and analyze issues regarding same and multiple telephone conferences and e-mails with claimants, debtors, regarding same Daniel F. Blanks 7.10 hours at 375.00 per hour.	\$2,662.50

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09/24/09 Review correspondence with creditors and creditor counsel and docket for responses and agreements regarding orders on omnibus objections to claims (2.0); correspond with debtors' professionals regarding omnibus objections to claims and orders thereon (1.0)
Bryan A. Stark 3.00 hours at 295.00 per hour. \$885.00

09/24/09 Analyze responses to omnibus objections (1.9); work on chart of responses (2.7)
Karen B. Cain 4.60 hours at 195.00 per hour. \$897.00

09/24/09 Excusable neglect research (1.0); meeting regarding Schimenti, Paramount, late claim motions, reclamation and recoupment issues (.8); draft and revise memorandum regarding motions for late proofs of claim (6.4)
Dana James Hall 8.20 hours at 225.00 per hour. \$1,845.00

09/25/09 E-mails with client and debtors professionals regarding new omnibus claim objections and preference analysis with respect to pending settlements
Douglas M. Foley .80 hours at 550.00 per hour. \$440.00

09/25/09 Analyze omnibus claim objection responses, analyze and revise chart regarding same and multiple calls and e-mails regarding same (2.9); draft and revise orders granting multiple claim objections and multiple calls and e-mails regarding same (1.4); prepare for and telephone conference with S. Rinaldi regarding claim settlement procedures and landlord claims (.9)
Sarah B. Boehm 5.20 hours at 450.00 per hour. \$2,340.00

09/25/09 Continue resolution of claims and multiple e-mails and telephone conferences with claimants and debtors' professionals regarding same and review and analyze claims, pleadings, notices, charts, orders and other items regarding same and review and analyze claims, responses, and other items and summarize same and resolution of claims regarding same and multiple telephone conferences and e-mails with claimants and others regarding same and draft orders for omnibus objections analyze issues regarding same
Daniel F. Blanks 4.80 hours at 375.00 per hour. \$1,800.00

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09/25/09 Review responses to omnibus objections and
summarize responses
Bryan A. Stark 2.00 hours at 295.00 per hour. \$590.00

09/25/09 Analyze responses to omnibus objections (2.3);
work on chart of responses (3.2)
Karen B. Cain 5.50 hours at 195.00 per hour. \$1,072.50

09/25/09 Draft and revise motion for summary judgment
regarding late claims (4.4); Review omni
responses for multiple objections and draft
summary of same (3.0)
Dana James Hall 7.40 hours at 225.00 per hour. \$1,665.00

09/26/09 Analyze responses to omnibus objections (.9);
work on chart of responses (1.7)
Karen B. Cain 2.60 hours at 195.00 per hour. \$507.00

09/28/09 Analyze issues relating to claims, including
Paramount, lease rejection damage claims, HR
claims and preference setoff issues and e-mails
with client and debtors professionals regarding
same
Douglas M. Foley 2.30 hours at 550.00 per hour. \$1,265.00

09/28/09 Prepare for and participate in telephone
conference with Company and professional
regarding landlord claim review and strategy
(1.1); continue to analyze claims, responses to
omnibus objections and related documents and
draft and revise chart of summaries and
multiple calls and e-mails regarding same
(3.7); multiple calls and e-mails with
claimants and counsel regarding claim objection
resolutions and responses (.6); analyze issues
regarding American Express claim settlement
(.1)
Sarah B. Boehm 5.50 hours at 450.00 per hour. \$2,475.00

09/28/09 Continue attention to omnibus claims objections
and related issues and multiple telephone
conferences and e-mails with claimants and
others regarding same and e-mails with client
and debtors' professionals regarding resolution
of claims and related issues (2.5); e-mails
with debtors' professionals regarding claim
withdrawals and related issues (.4)
Daniel F. Blanks 2.90 hours at 375.00 per hour. \$1,087.50

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09/28/09	Review and analyze responses to omnibus objections and update chart of responses Bryan A. Stark 3.00 hours at 295.00 per hour.	\$885.00
09/28/09	Review and revise omnibus objection summaries Erin Q. Ashcroft 2.60 hours at 300.00 per hour.	\$780.00
09/28/09	Analyze responses to omnibus objections (3.7); work on chart of responses (3.2); prepare binders of omnibus objection responses (1.8) Karen B. Cain 8.70 hours at 195.00 per hour.	\$1,696.50
09/28/09	Analyze and revise omnibus objection response summaries (1.0); draft and revise motions for summary judgment regarding late claim (5.3) Dana James Hall 6.30 hours at 225.00 per hour.	\$1,417.50
09/29/09	Review analysis and caselaw and motions relating to late claims, excusable neglect and strategy relating to various pending motions (1.2); review omni claim objection response chart (.7) Douglas M. Foley 1.90 hours at 550.00 per hour.	\$1,045.00
09/29/09	Prepare for claims meeting, analyze claims, responses and related documents and revise chart of summaries and multiple calls and e-mails regarding same (6.5); multiple calls and e-mails from claimants regarding omnibus objections (.6) Sarah B. Boehm 7.10 hours at 450.00 per hour.	\$3,195.00
09/29/09	Continue attention to omnibus objections to claims and related issues and review and analyze claims, pleadings, notices, and other items regarding same and continue resolution of claims and e-mails and telephone conferences with debtors' professionals and claimants regarding same and draft stipulations regarding same Daniel F. Blanks 3.20 hours at 375.00 per hour.	\$1,200.00
09/29/09	Review responses to omnibus objections and update chart of responses Bryan A. Stark 3.50 hours at 295.00 per hour.	\$1,032.50
09/29/09	Review omnibus objection summaries and revise response summary chart Erin Q. Ashcroft 1.90 hours at 300.00 per hour.	\$570.00

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09/29/09 Analyze responses to omnibus objections (2.3);
work on chart of responses (5.4)
Karen B. Cain 7.70 hours at 195.00 per hour. \$1,501.50

09/29/09 Draft and revise motion for summary judgment on
late filed claims (1.4); review late claim
motions of Chalifoux, Town Square Plaza (.2);
analyze and revise omnibus objection response
summaries (1.8); review FM Facilities claim and
e-mails regarding allowance of late filed
administrative claim (3.1)
Dana James Hall 6.50 hours at 225.00 per hour. \$1,462.50

09/30/09 Meeting with client and debtors professionals
regarding status of claims objection responses,
AR collection suits, setoff, and lease
rejection damage claim calculations (6.2);
e-mails with creditors counsel regarding late
claim motions (.4)
Douglas M. Foley 6.60 hours at 550.00 per hour. \$3,630.00

09/30/09 Prepare for and participate in claims meeting
at the company and analyze claims, strategy and
issues regarding same
Sarah B. Boehm 5.80 hours at 450.00 per hour. \$2,610.00

09/30/09 Continue attention to omnibus claims and
e-mails and telephone conferences with
claimants, debtors' professionals and others
regarding same and analyze and resolve claims
regarding same and review and analyze claims,
pleadings, orders, and other items regarding
same and multiple telephone conferences and
e-mails with parties regarding same
Daniel F. Blanks 3.90 hours at 375.00 per hour. \$1,462.50

09/30/09 Review responses to omnibus objections (1.2);
work on response chart (.7)
Karen B. Cain 1.90 hours at 195.00 per hour. \$370.50

09/30/09 Review and analyze issues regarding Waste
Management, Inc. motion to allow late filed
claim (1.7); research regarding Schimenti
Construction and trust theories (3.4)
Dana James Hall 5.10 hours at 225.00 per hour. \$1,147.50

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$550.00	48.8	\$26,840.00
Sarah B. Boehm	\$450.00	117.6	\$52,920.00
Daniel F. Blanks	\$375.00	114.3	\$42,862.50
Erin Q. Ashcroft	\$300.00	18.7	\$5,610.00
Bryan A. Stark	\$295.00	58.2	\$17,169.00

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Dana James Hall	\$225.00	63.5	\$14,287.50
Karen B. Cain	\$195.00	78.0	\$15,210.00
Linda J. Neilson	\$185.00	28.5	\$5,272.50

TOTAL FEES		527.6	\$180,171.50
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Re: Disclosure Statement and Plan

Our File No. 2055557-0270

Circuit City Contact Michelle Mosier

McGuireWoods Contact Douglas M. Foley

09/04/09	File affidavit of service for notice of disclosure statement Bryan A. Stark .40 hours at 295.00 per hour.	\$118.00
09/09/09	Analyze issues regarding logistics for post-disclosure statement hearing mailing of plan solicitation packages and ballots and effect of claim objections Douglas M. Foley .80 hours at 550.00 per hour.	\$440.00
09/09/09	Prepare for and participate in telephone conference with debtors' professionals regarding disclosure statement hearing and strategies regarding preparation and approval and related issues Daniel F. Blanks .80 hours at 375.00 per hour.	\$300.00
09/10/09	Review plan and disclosure statement regarding claim treatment and issues regarding taxes Daniel F. Blanks 1.50 hours at 375.00 per hour.	\$562.50
09/16/09	Analyze revised disclosure statement order, draft notice and e-mails regarding same (.5); analyze objections to disclosure statement (.3) Sarah B. Boehm .80 hours at 450.00 per hour.	\$360.00
09/16/09	Review, revise, finalize and file revised solicitation order and material and e-mails with debtors' professionals regarding same Daniel F. Blanks 1.20 hours at 375.00 per hour.	\$450.00
09/18/09	Begin review of objections to plan and disclosure statement and e-mails with client and debtors professionals regarding same Douglas M. Foley 2.30 hours at 550.00 per hour.	\$1,265.00

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09/18/09 Analyze objections to disclosure statement and
analyze and revise agenda regarding same (.8);
analyze revised order approving disclosure
statement and e-mails regarding same (.3)
Sarah B. Boehm 1.10 hours at 450.00 per hour. \$495.00

09/20/09 Review objections to disclosure statement and
e-mails with debtors and committee
professionals regarding same and begin
preparation for hearing on 9/22
Douglas M. Foley 1.80 hours at 550.00 per hour. \$990.00

09/21/09 Several meetings with client and debtors
professionals preparing for disclosure
statement hearing and resolution of objections
and numerous e-mails and telephone calls with
objecting creditors and committee counsel
regarding same
Douglas M. Foley 7.80 hours at 550.00 per hour. \$4,290.00

09/21/09 Multiple conferences and e-mails with debtors'
professionals and committee regarding revisions
to disclosure statement and order and review
multiple objections and analyze strategies
regarding same and prepare for hearing (5.3);
review claims, revise and finalize motion to
allow claims for voting purposes and multiple
calls and e-mails regarding same (.8)
Sarah B. Boehm 6.10 hours at 450.00 per hour. \$2,745.00

09/21/09 Multiple telephone conferences and e-mails with
debtors' professionals and others regarding
disclosure statement, order and various
responses and objections and analyze strategies
regarding same and file revised disclosure
statement and exhibits regarding same (4.4);
review and analyze motion to reduce certain
claims to \$0.00 for voting and multiple calls
and e-mails regarding same (1.5)
Daniel F. Blanks 5.90 hours at 375.00 per hour. \$2,212.50

09/22/09 Prepare for and attend hearing on disclosure
statement and several telephone calls and
e-mails with creditors counsel and committee
counsel regarding resolution of objections
Douglas M. Foley 6.70 hours at 550.00 per hour. \$3,685.00

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09/22/09	Prepare for and participate in disclosure statement hearing and multiple calls and conferences regarding same and revise order and exhibits and multiple calls and e-mails regarding same (4.9); multiple calls and e-mails with KCC regarding disclosure statement and solicitation matters (1.2)		
	Sarah B. Boehm	6.10 hours at 450.00 per hour.	\$2,745.00
09/22/09	Continue to review pleadings, documents, responses and charts regarding disclosure statement hearing telephone conferences and e-mails with debtors' professionals regarding same and preparation and telephone conferences and e-mails with parties regarding disclosure statement hearing		
	Daniel F. Blanks	3.90 hours at 375.00 per hour.	\$1,462.50
09/23/09	Multiple calls and e-mails regarding disclosure statement order and solicitation materials		
	Sarah B. Boehm	.80 hours at 450.00 per hour.	\$360.00
09/24/09	Analyze order approving disclosure statement, final disclosure statement and plan and multiple calls and e-mails regarding same and solicitation matters		
	Sarah B. Boehm	.90 hours at 450.00 per hour.	\$405.00
09/24/09	Correspond with debtors' professionals regarding filing and service of disclosure statement and plan and file disclosure statement and amended plan		
	Bryan A. Stark	2.50 hours at 295.00 per hour.	\$737.50
09/25/09	Review and analyze subcon analysis and telephone call and conference with debtors professionals and creditors counsel regarding same		
	Douglas M. Foley	1.20 hours at 550.00 per hour.	\$660.00
09/25/09	Analyze solicitation materials and publication notice and multiple e-mails regarding same		
	Sarah B. Boehm	.60 hours at 450.00 per hour.	\$270.00

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09/25/09	Review plan, disclosure statement, solicitations procedures and other items regarding solicitation of ballots and analyze issues regarding same and e-mails with debtors' professionals, KCC, and others regarding solicitation and other items and review ballots and other items regarding same Daniel F. Blanks 3.30 hours at 375.00 per hour.	\$1,237.50
09/26/09	Review plan, disclosure statement, and order approving disclosure statement regarding solicitation and other issues and review ballots and other materials regarding same Daniel F. Blanks 1.50 hours at 375.00 per hour.	\$562.50
09/27/09	Travel to Los Angeles for reviewing ballots at KCC (8.0 hours only billed 4.0) Daniel F. Blanks 4.00 hours at 375.00 per hour.	\$1,500.00
09/28/09	E-mails and telephone calls with KCC and debtors professionals regarding solicitation materials and status of packages and ballots Douglas M. Foley .60 hours at 550.00 per hour.	\$330.00
09/28/09	Analyze claims and issues and multiple calls and e-mails regarding solicitation materials and ballots (1.1); finalize and file confirmation hearing notice and multiple e-mails regarding posting same on KCC website (.3) Sarah B. Boehm 1.40 hours at 450.00 per hour.	\$630.00
09/28/09	Review and analyze ballots, solicitation material and other items regarding plan solicitation and other related issues at KCC and meetings regarding same and analyze issues regarding same Daniel F. Blanks 6.50 hours at 375.00 per hour.	\$2,437.50
09/29/09	Travel from Los Angeles for review solicitation material (8 hours only billed 4.0); e-mails with debtors' professionals regarding confirmation briefs and other items regarding confirmation (.6) Daniel F. Blanks 4.60 hours at 375.00 per hour.	\$1,725.00
09/29/09	Correspond with debtors' professionals and compile and forward memoranda in support of plan confirmation for review Bryan A. Stark 1.00 hours at 295.00 per hour.	\$295.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
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Douglas M. Foley	\$550.00	21.2	\$11,660.00
Sarah B. Boehm	\$450.00	17.8	\$8,010.00
Daniel F. Blanks	\$375.00	33.2	\$12,450.00
Bryan A. Stark	\$295.00	3.9	\$1,150.50
TOTAL FEES		76.1	\$33,270.50

Re: Intellectual Property Matters

Our File No. 2055557-0310

Circuit City Contact Michelle Mosier

McGuireWoods Contact Douglas M. Foley

09/01/09 Receive and review invoice for 800.COM work in China and direct payment (.1); e-mail from agent in China regarding continuance of oppositions (.1); e-mail to J. Peyton regarding same (.1); discussion with P. Mason regarding remaining registered marks (.2); review Systemax schedule with P. Mason (.2)
Kymberleigh B. Gokey .70 hours at 160.00 per hour. \$112.00

09/02/09 Various e-mails regarding circuitcity.info domain name (.2); call to catalog.com regarding domain renewal and administrative contact updates (.2); notes to file (.3)
Janet P. Peyton .70 hours at 460.00 per hour. \$322.00

09/02/09 E-mails and phone calls with J. Peyton and catalog.com to renew circuitcity.info domain name
Douglas B. Smith .80 hours at 295.00 per hour. \$236.00

09/02/09 E-mails with J. Peyton regarding circuitcity.info and research record on same
Jacob H. Rooksby .20 hours at 315.00 per hour. \$63.00

09/03/09 Receive and review correspondence from agent reporting recordal of change in ownership of registration (.1); maintain record (.1)
Kymberleigh B. Gokey .20 hours at 160.00 per hour. \$32.00

09/04/09 Trademark docket review
Douglas B. Smith .30 hours at 295.00 per hour. \$88.50

09/10/09 Conference call with counsel for Systemax regarding opposition actions in China
Douglas B. Smith .20 hours at 295.00 per hour. \$59.00

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09/11/09	E-mails and meetings with K. Gokey and J. Peyton regarding CIRCUIT CITY HELPING HANDS FUND (.5); e-mails with agent regarding renewal of 800.COM in EU (.1) Douglas B. Smith .60 hours at 295.00 per hour.	\$177.00
09/11/09	E-mail to D. Smith regarding CIRCUIT CITY HELPING HANDS FUND deadline (.1); discussion with J. Peyton regarding same (.2) Kymberleigh B. Gokey .30 hours at 160.00 per hour.	\$48.00
09/14/09	Review docket reminder (.1); discussion with J. Peyton regarding renewal deadline for CIRCUIT CITY Canadian registration (.1); telephone call from D. Smith regarding trademark schedule and renewal dates (.1); discussion with P. Mason regarding renewals due for all marks (.2) Kymberleigh B. Gokey .50 hours at 160.00 per hour.	\$80.00
09/15/09	Discussion with D. Smith regarding Circuit City pending renewal deadlines (.1); revise chart of marks and e-mail same to D. Smith (.2) Kymberleigh B. Gokey .30 hours at 160.00 per hour.	\$48.00
09/16/09	Prepare e-mail to J. Preas regarding remaining Circuit City marks Douglas B. Smith 1.50 hours at 295.00 per hour.	\$442.50
09/17/09	Retrieve and review trademark opposition files for China Douglas B. Smith .50 hours at 295.00 per hour.	\$147.50
09/18/09	Review correspondence regarding LIQUID VIDEO corrective assignments from prior owner Janet P. Peyton .20 hours at 460.00 per hour.	\$92.00
09/18/09	E-mails with J. Peyton regarding corrective assignment documents related to the mark LIQUID VIDEO (.5); follow-up phone call to J. Preas to discuss remaining Circuit City marks (.6) Douglas B. Smith 1.10 hours at 295.00 per hour.	\$324.50
09/18/09	E-mail from D. Smith regarding trademarks Kymberleigh B. Gokey .10 hours at 160.00 per hour.	\$16.00
09/21/09	Prepare China opposition files for transfer to counsel for Systemax (.1); e-mails with J. Preas (.2) Douglas B. Smith .30 hours at 295.00 per hour.	\$88.50

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09/01/09 E-mails and telephone conferences with opposing
counsel regarding Sirius XM litigation and
reconciliation of matters and e-mails with
debtors' professionals regarding strategies
Daniel F. Blanks 1.10 hours at 375.00 per hour. \$412.50

09/08/09 Telephone conferences and e-mails with debtors'
professionals, in-house professionals and
others regarding Sirius XM and analyze issues
regarding same
Daniel F. Blanks .80 hours at 375.00 per hour. \$300.00

09/10/09 E-mails with in-house parties regarding
negotiations with Sirius XM and related issues
regarding settlement and review contract
regarding certain issues
Daniel F. Blanks 2.20 hours at 375.00 per hour. \$825.00

09/23/09 Call with counsel for Symantec relating to
recoupment issue
Douglas M. Foley .40 hours at 550.00 per hour. \$220.00

09/24/09 Analyze issues relating to recoupment and
reclamation and trust fund theories of various
creditors
Douglas M. Foley .90 hours at 550.00 per hour. \$495.00

<u>Timekeeper</u>	<u>Rate/HR</u>	<u>Hours</u>	<u>Fees</u>
Douglas M. Foley	\$550.00	1.3	\$715.00
Daniel F. Blanks	\$375.00	4.1	\$1,537.50
		<u>5.4</u>	<u>\$2,252.50</u>

Re: Asset Sales

Our File No.	2055557-0321
Circuit City Contact	Michelle Mosier
McGuireWoods Contact	Douglas M. Foley

09/01/09 E-mails with client and buyer's counsel and
debtors professionals regarding entry of orders
approval sale of real estate and IP assets
Douglas M. Foley .40 hours at 550.00 per hour. \$220.00

09/01/09 Multiple calls and e-mails regarding real
property and IP sale orders
Sarah B. Boehm .60 hours at 450.00 per hour. \$270.00

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09/22/09 Correspond with debtors' professionals
regarding notice of sale of miscellaneous
assets (.2); review, analyze and prepare notice
for filing and arrange for service of same (.6)
Bryan A. Stark .80 hours at 295.00 per hour. \$236.00

09/24/09 Correspond with counsel to prospective
purchaser and debtors' professionals regarding
inquiry as to sale of miscellaneous assets
Bryan A. Stark .60 hours at 295.00 per hour. \$177.00

09/28/09 Review docket for orders approving sale of
assets to review and correspond with debtors'
professionals regarding same
Bryan A. Stark 1.00 hours at 295.00 per hour. \$295.00

Timekeeper	Rate/HR	Hours	Fees
Douglas M. Foley	\$550.00	0.4	\$220.00
Sarah B. Boehm	\$450.00	0.6	\$270.00
Bryan A. Stark	\$295.00	2.4	\$708.00
TOTAL FEES		3.4	\$1,198.00

Disbursements and Other Expenses:

	Copy Charges	\$1,560.10
	Long Distance Telephone Charges	\$80.60
08/27/09	GENESYS CONFERENCING - Conference call hosted by Douglas M. Foley on 08/27/2009	\$156.02
08/28/09	FedEx Priority Overnight/Int'l Priority to Wilmington, DE - Tracking #: 423311599279	\$13.64
08/28/09	FedEx Priority Overnight/Int'l Priority to San Jose, CA - Tracking #: 423311599290	\$17.65
09/01/09	FedEx Priority Overnight/Int'l Priority to Wilmington, DE - Tracking #: 423311600070	\$15.86
09/01/09	US BANKRUPTCY COURT, EASTERN DISTRICT OF VA - Certified copies	\$578.00
09/02/09	DOUGLAS M. FOLEY - Travel to Richmond to attend and prepare for meetings with client and court hearings 08/24-08/27/09; room, meals	\$945.72
09/02/09	DANIEL F. BLANKS - Filing fee for Complaint in Circuit City v. Sirius XM radio - 8/24/09; Filing fee	\$250.00
09/03/09	DANIEL F. BLANKS - Travel to Richmond for client meeting 08/28/09; room, meals, mileage	\$363.21
09/03/09	J&J COURT TRANSCRIBERS, INC. - Court transcriber services - Federal court 14-Day on 8/18/09	\$80.75

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09/03/09	CUSTOM HOUSE GLOBAL FOREIGN EXCHANGE - Foreign currency of 3,490 HKD payable to Bird & Bird, Inv. 219503 dtd. 7/29/2009; Preliminary searches for 800.com in Hong Kong	\$467.31
09/03/09	DANIEL F. BLANKS - Shuttle service to and from Bankruptcy Court 08/27/09	\$382.50
09/04/09	JANET PEYTON - Fee for payment of circuitcity.info domain renewal 09/02/09	\$36.95
09/08/09	FedEx Priority Overnight/Int'l Priority to Wilmington, DE - Tracking #: 986584521190	\$9.67
09/08/09	FedEx Priority Overnight/Int'l Priority to Staunton, VA - Tracking #: 986584521204	\$9.67
09/09/09	FedEx Priority Overnight/Int'l Priority to Glen Allen, VA - Tracking #: 423311602831	\$7.84
09/09/09	FedEx Priority Overnight/Int'l Priority to Richmond, VA - Tracking #: 423311602820	\$7.84
09/09/09	FedEx Priority Overnight/Int'l Priority to Wilmington, DE - Tracking #: 423311602809	\$7.84
09/09/09	FedEx Priority Overnight/Int'l Priority to Los Angeles, CA - Tracking #: 423311602810	\$14.76
09/16/09	DANIEL F. BLANKS - Travel for meetings regarding tax claims 09/11/09; mileage, meal	\$123.73
09/16/09	FedEx Priority Overnight/Int'l Priority to Los Angeles, CA - Tracking #: 986584521410	\$14.76
09/18/09	FedEx Priority Overnight/Int'l Priority to Glen Allen, VA - Tracking #: 986584521454	\$7.84
09/21/09	DANIEL F. BLANKS - Van rental to attend hearing 09/16/09	\$382.50
09/21/09	DOUGLAS M. FOLEY - Travel to Richmond for hearings 09/15-09/16/09; room, mileage	\$284.56
09/24/09	J&J COURT TRANSCRIBERS INC - Federal Court 14-day on 8/27/09 - Transcription services	\$459.00
09/25/09	DOUGLAS M. FOLEY - Travel to Richmond and DC to attend meetings 09/20-09/22/09; room, mileage, parking	\$1,192.36
	TOTAL EXPENSES	\$7,470.68

Summary of Fees and Expenses:

Total Fees for all Matters:	\$308,797.50
Total Expenses for all Matters:	<u>\$7,470.68</u>
Total for this Invoice:	<u>\$316,268.18</u>